

**EXHIBIT E**

**Summary of Segal Consulting Hours Worked and Fees Incurred**

<b>Name</b>	<b>Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Fees Billed</b>
Bridges, Geoffrey W.	VP & Actuary	Pension	490.00	97.10	47,579.00
Miller, Austin	Senior Analyst	Pension	310.00	9.70	3,007.00
Nicholl, Kim M.	Senior Vice President	Pension	750.00	96.30	72,225.00
Shore, Steven	Analyst	Pension	310.00	59.50	18,445.00
Strom, Matthew A.	SVP & Actuary	Pension	590.00	21.30	12,567.00
Tabernacki, Patryk	Consultant	Pension	360.00	79.40	28,584.00
Timmons, Amy S.	VP & Sr. Consultant Administration	Pension	520.00	13.40	6,968.00
Sub-Total				<b>376.70</b>	<b>189,375.00</b>
Less 50% Discount on Non-Working Travel Matter:					(0.00)
Total					<b>189,375.00</b>

Hourly billing rates shown are the average rates for the fee application period.